

**EXHIBIT B**

**UNITED STATES BANKRUPTCY COURT  
SOUTHERN DISTRICT OF NEW YORK**

-----X	
In re	: Chapter 11
	:
SAS AB,	: Case No. 22-10925 (MEW)
	:
Debtor.	:
	:
Fed. Tax I.D. No. N/A	:
-----X	
In re	: Chapter 11
	:
SAS DANMARK A/S,	: Case No. 22-10926 (MEW)
	:
Debtor.	:
	:
Fed. Tax I.D. No. N/A	:
-----X	
In re	: Chapter 11
	:
SAS NORGE AS,	: Case No. 22-10927 (MEW)
	:
Debtor.	:
	:
Fed. Tax I.D. No. N/A	:
-----X	
In re	: Chapter 11
	:
SAS SVERIGE AB,	: Case No. 22-10928 (MEW)
	:
Debtor.	:
	:
Fed. Tax I.D. No. N/A	:
-----X	

-----X	
<b>In re</b>	<b>: Chapter 11</b>
	<b>: </b>
<b>SCANDINAVIAN AIRLINES SYSTEM</b>	<b>: Case No. 22-10929 (MEW)</b>
<b>DENMARK-NORWAY-SWEDEN,</b>	<b>: </b>
	<b>: </b>
<b>Debtor.</b>	<b>: </b>
	<b>: </b>
<b>Fed. Tax I.D. No. N/A</b>	<b>: </b>
-----X	
<b>In re</b>	<b>: Chapter 11</b>
	<b>: </b>
<b>SCANDINAVIAN AIRLINES OF NORTH</b>	<b>: Case No. 22-10930 (MEW)</b>
<b>AMERICA INC.,</b>	<b>: </b>
	<b>: </b>
<b>Debtor.</b>	<b>: </b>
	<b>: </b>
<b>Fed. Tax I.D. No. 11-1782393</b>	<b>: </b>
-----X	
<b>In re</b>	<b>: Chapter 11</b>
	<b>: </b>
<b>GORM ASSET MANAGEMENT LIMITED,</b>	<b>: Case No. 22-10931 (MEW)</b>
	<b>: </b>
<b>Debtor.</b>	<b>: </b>
	<b>: </b>
<b>Fed. Tax I.D. No. N/A</b>	<b>: </b>
-----X	
<b>In re</b>	<b>: Chapter 11</b>
	<b>: </b>
<b>GORM DARK BLUE LIMITED,</b>	<b>: Case No. 22-10932 (MEW)</b>
	<b>: </b>
<b>Debtor.</b>	<b>: </b>
	<b>: </b>
<b>Fed. Tax I.D. No. N/A</b>	<b>: </b>
-----X	
<b>In re</b>	<b>: Chapter 11</b>
	<b>: </b>
<b>GORM DEEP BLUE LIMITED,</b>	<b>: Case No. 22-10933 (MEW)</b>
	<b>: </b>
<b>Debtor.</b>	<b>: </b>
	<b>: </b>
<b>Fed. Tax I.D. No. N/A</b>	<b>: </b>
-----X	

<b>In re</b>	:	<b>Chapter 11</b>
<b>GORM SKY BLUE LIMITED,</b>	:	<b>Case No. 22-10934 (MEW)</b>
<b>Debtor.</b>	:	
<b>Fed. Tax I.D. No. N/A</b>	:	
<hr/>		
<b>In re</b>	:	<b>Chapter 11</b>
<b>GORM WARM RED LIMITED,</b>	:	<b>Case No. 22-10935 (MEW)</b>
<b>Debtor.</b>	:	
<b>Fed. Tax I.D. No. N/A</b>	:	
<hr/>		
<b>In re</b>	:	<b>Chapter 11</b>
<b>GORM LIGHT BLUE LIMITED,</b>	:	<b>Case No. 22-10936 (MEW)</b>
<b>Debtor.</b>	:	
<b>Fed. Tax I.D. No. N/A</b>	:	
<hr/>		
<b>In re</b>	:	<b>Chapter 11</b>
<b>GORM OCEAN BLUE LIMITED,</b>	:	<b>Case No. 22-10937 (MEW)</b>
<b>Debtor.</b>	:	
<b>Fed. Tax I.D. No. N/A</b>	:	
<hr/>		
<b>In re</b>	:	<b>Chapter 11</b>
<b>GORM ENGINE MANAGEMENT LIMITED,</b>	:	<b>Case No. 22-10938 (MEW)</b>
<b>Debtor.</b>	:	
<b>Fed. Tax I.D. No. N/A</b>	:	
<hr/>		

**ORDER DIRECTING JOINT ADMINISTRATION OF CHAPTER 11 CASES**

Upon the motion (the “**Motion**”)<sup>1</sup> of SAS AB and its debtor subsidiaries, as debtors and debtors in possession in the above-captioned chapter 11 cases (collectively, the “**Debtors**”), pursuant to Bankruptcy Rule 1015(b) for entry of an order directing the joint administration of the Debtors’ related chapter 11 cases for procedural purposes only, all as more fully set forth in the Motion; and this Court having jurisdiction to consider the Motion and the relief requested therein pursuant to 28 U.S.C. §§ 157 and 1334, and the *Amended Standing Order of Reference M-431*, dated January 31, 2012 (Preska, C.J.); and consideration of the Motion and the requested relief being a core proceeding pursuant to 28 U.S.C. § 157(b); and venue being proper before this Court pursuant to 28 U.S.C. §§ 1408 and 1409; and due and proper notice of the Motion having been provided; and such notice having been adequate and appropriate under the circumstances, and it appearing that no other or further notice need be provided; and this Court having reviewed the Motion; and this Court having held a hearing to consider the relief requested in the Motion; and upon the First Day Declarations, filed on the Commencement Date, and the record of the hearing; and this Court having determined that the legal and factual bases set forth in the Motion establish just cause for the relief granted herein; and it appearing that the relief requested in the Motion is in the best interests of the Debtors, their estates, their creditors, and all parties in interest; and upon all of the proceedings had before this Court and after due deliberation and sufficient cause appearing therefor,

---

<sup>1</sup> Capitalized terms used but not otherwise defined herein shall have the meanings ascribed to such terms in the Motion.

**IT IS HEREBY ORDERED THAT:**

1. The Motion is granted to the extent set forth herein.
2. The Debtors' chapter 11 cases are consolidated for procedural purposes only and shall be jointly administered by this Court under Case No. 22-10925 (MEW).
3. Nothing in this Order shall be deemed or construed as directing or otherwise affecting the substantive consolidation of any of the Debtor's chapter 11 cases or the Debtors' estates.
4. The caption of the jointly administered cases shall read as follows:

**UNITED STATES BANKRUPTCY COURT  
 SOUTHERN DISTRICT OF NEW YORK**

-----X	
<b>In re</b>	<b>: Chapter 11</b>
	<b>:</b>
<b>SAS AB, et al.,</b>	<b>: Case No. 22-10925 (MEW)</b>
	<b>:</b>
<b>Debtors.<sup>1</sup></b>	<b>: (Jointly Administered)</b>
-----X	

<sup>1</sup> The Debtors in these chapter 11 cases are SAS AB, SAS Danmark A/S, SAS Norge AS, SAS Sverige AB, Scandinavian Airlines System Denmark-Norway-Sweden, Scandinavian Airlines of North America Inc. (2393), Gorm Asset Management Ltd., Gorm Dark Blue Ltd., Gorm Deep Blue Ltd., Gorm Sky Blue Ltd., Gorm Warm Red Ltd., Gorm Light Blue Ltd., Gorm Ocean Blue Ltd., and Gorm Engine Management Ltd. The Debtors' mailing address is AVD kod: STOUU-T, SE-195 87 Stockholm, Sweden.

5. A docket entry shall be made in each of the above-captioned chapter 11 cases (except the chapter 11 case of SAS AB) substantially as follows:

An order has been entered in accordance with Rule 1015(b) of the Federal Rules of Bankruptcy Procedure directing the procedural consolidation and joint administration of the chapter 11 cases of SAS AB, et al. The docket in Case No. 22-10925 (MEW) should be consulted for all matters affecting the cases.

6. The Debtors shall file their monthly operating reports required by the *Operating Guidelines and Reporting Requirements for Debtors in Possession and Trustees*, issued

by the U.S. Trustee, in accordance with the applicable *Instructions for UST Form 11-MOR: Monthly Operating Report and Supporting Documentation*.

7. The Debtors are authorized to take all reasonable actions necessary to effectuate the relief granted in this Order.

8. This Court shall retain jurisdiction to hear and determine all matters arising from or related to the implementation, interpretation, or enforcement of this Order.

Dated: July 5, 2022  
New York, New York

s/Michael E. Wiles  
THE HONORABLE MICHAEL E. WILES  
UNITED STATES BANKRUPTCY JUDGE